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June 23, 2005

By Courier and E-File

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd floor
Boston, MA 02202

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following information requests of the Attorney General:

AG-8-9	AG-8-15	AG-8-16	AG-8-17	AG-8-18
AG-8-19	AG-8-20	AG-8-21	AG-8-22	AG-8-23
AG-8-24	AG-8-26	AG-8-27	AG-8-28	AG-8-29
AG-8-30	AG-8-31	AG-8-32	AG-8-33	AG-8-34
AG-8-35	AG-8-36	AG-8-37	AG-8-38	AG-8-39
AG-8-40	AG-8-41	AG-8-42		

Please do not hesitate to telephone me with any questions.

Very truly yours,

Robert L. Dewees, Jr.

RLD/gs
Enclosures

cc: Caroline O'Brien Bulger, Esq., Hearing Officer (1 copy)
John Sullivan, DTE (7 copies)
Andreas Thanos, Assistant Director, Gas Division
Alexander Cochis, Assistant Attorney General (4 copies)
Paul R. Osborne, Assistant Director, Rates and Revenue Requirements Division (1 copy)

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTH SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 23, 2005

Responsible: Earl M. Robinson

AG-8-9 Net Salvage - Please state if the salvage database is time synchronized with the actual retirement activity. If it is not, identify the average and greatest time period between a retirement and when cost of removal and gross salvage were ultimately booked for Accounts 376 and 380.

Response: The net salvage is not synchronized with the actual retirement activity. Cost of removal is recorded through labor, account payable, inventory control and overheads monthly during the construction period of the replacement. The closing of the construction project and the recording of the retirement is 90 days after completion to allow for late charges. The company does not experience salvage in 376 or 380. The pipe is abandoned in place.